

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H" DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

ITA No.1257/Del/2021  
Assessment Year 2011-12

<b>Sukhbir Singh,</b> Vill-Dairy (Kot), Dadri, Tehsil-Dadri, Gautam Budh Nagar, Uttar Pradesh	Vs.	<b>ITO, Ward-3(4)</b> Noida, Uttar Pradesh
TAN/PAN: AHZPS7944K		
(Appellant)		(Respondent)

Applicant by:	Shri Satyabeer Singh, Advocate		
Respondent by:	Shri Amit Katoch, Sr.DR		
Date of hearing:	15	07	2024
Date of pronouncement:	27	08	2024

**ORDER**

**PER PRADIP KUMAR KEDIA - A.M.:**

The captioned appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ['CIT(A)' in short] dated 06.05.2021 arising from the penalty order dated 22.04.2019 passed by the Assessing Officer (AO) under Section 271(1)(b) of the Income Tax Act, 1961 (the Act) concerning A.Y. 2011-12.

2. As per the grounds of appeal, the assessee has challenged the imposition of penalty of Rs.10,000/- under Section 271(1)(b) of the Act for default in compliance of the notices issued in the course of re-assessment proceedings.

3. It is the contention of the assessee that he is a senior citizen and patient of uncontrolled diabetes. He has not received any

notice under Section 142(1) and he is residing in village where the postal services are not very effective. The assessee received assessment order and the notice under Section 271(1)(b) for the first time on 23.02.2019 through an unknown villager.

4. Keeping in mind the humble background of the assessee who claims to be a poor farmer and surviving on agriculture income, coupled with the fact that assessee all along has claimed that he has not received notice under Section 142(1) of the Act, we find some force in the plea of the assessee.

5. To our mind, reasonable cause exists for default committed in appearance before the AO. Hence, penalty imposed under Section 271(1)(b) stands deleted having regard to the totality of facts available in the case.

6. In the result, the appeal of the assessee is allowed.

**Order pronounced in the open Court on 27 August, 2024.**

Sd/-  
**[SUDHIR PAREEK]**  
**JUDICIAL MEMBER**

Sd/-  
**[PRADIP KUMAR KEDIA]**  
**ACCOUNTANT MEMBER**

DATED: August, 2024  
*Prabhat*